

PREFACE

This Report of Government of Chhattisgarh for the year ended 31 March 2021 has been prepared for submission to the Governor of Chhattisgarh for being laid before the State Legislature. This Report contains three parts:

Part-I deals with the results of audit of departments of Government of Chhattisgarh under General, Social and Economic Sectors for being laid before the State Legislature under Article 151 of the Constitution of India. It contains significant results of Compliance Audit of Food, Civil Supplies and Consumer Protection, Social Welfare, Public Works and Water Resources Department of the Government of Chhattisgarh.

Part-II of this Report contains significant results of the Compliance Audit of the Commercial Taxes-GST Department of the Government of Chhattisgarh under Revenue Sector.

Part-III deals with the results of audit of Public Sector Undertakings of Government of Chhattisgarh for being laid before the State Legislature under Section 19(A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. It contains significant results of the Compliance Audit of Public Sector Undertakings of Government of Chhattisgarh.

The instances mentioned in this report are those which came to notice in the course of test audit during the period 2019-21, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2019-21 have also been included, wherever necessary.

The audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.